

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Income Tax Reference Applications 214, 215, 216 & 217 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.19
- 2. For hearing of main case

**04.11.2025**

Mr. Ghazi Khan Khalil, advocate for the applicant  
Mr. Naveed Sultan, advocate for respondent

On 14.10.2025, following order was passed :

“Learned counsel files rephrased questions of law, taken on record. For the present purposes learned counsel presses question No.3 which is reproduced herein below :

*“Whether the learned ATIR erred in relying on earlier judgments of the ATIR in the Tax-Payers own case, whereas a contrary view was upheld by the Honorable High Court in proceedings titled ITRA No(s) 531 and 532 of 2010?”*

In addition to the foregoing learned counsel demonstrates from paragraph 5.7 of the impugned order that the learned Tribunal has dealt with the controversy in a slipshod manner and has not provided any independent discussion and / or deliberation in order to reach conclusion denoted. He states that being the last fact-finding forum in the statutory hierarchy rendering of order in such perfunctory manner in fiscal matters is not appropriate.

The reference applications are admitted; notice to the respondent for 28.10.2025 through first two modes as well as courier. Learned counsel to place tracking report of courier on record. In the meanwhile, operation of the impugned order is suspended.

Office is instructed to place copy of this order in connected matters”

Today learned counsel for respondent is present and states that in view of the foregoing it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law expeditiously, preferably within one month. He seeks that pending the foregoing no coercive action arising here from be taken against the respondent. Learned counsel for the applicant articulates no cavil to the reference applications being disposed of as aforesaid. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy of this order in connected matters.

Judge

Judge